

## **GEORGIA STATE BOARD OF ACCOUNTANCY**

### **Board Meeting: July 30, 2008**

A meeting of the Georgia State Board of Accountancy was held on Wednesday, July 30, 2008, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

#### **The following Board members were present:**

T. Farrell Nichols, CPA and Chairman  
E. J. Maddocks, CPA and Vice Chairman  
W. Carter Bates, III – Consumer Member  
C. Ben Hill, CPA  
J. Sam Johnson, CPA  
Grace Lopez-Williams, CPA  
Michael W. Skinner, CPA

#### **Others present:**

Deborah Beard, Executive Director  
Sherry Harrison, Applications Specialist  
Sandra Mays, Applications Specialist  
Marie S. Urquhart, Board Secretary  
Kendrick Vickers, Administrative Clerk  
Janet Wray, Board Attorney  
Sonya Williams, Legal Services Staff Attorney  
Lynn Eason, Area Supervisor, Investigative Unit  
Keelie Sparks, Georgia Association of Accountants and Tax Professionals (GAATP)

Chairman Nichols established a quorum was present at 9:37 a.m. and called the meeting to order.

Mr. Maddocks made a motion to **approve** the minutes of the June 18, 2008 Board meeting.  
Mr. Skinner seconded the motion. The motion carried unanimously.

Mr. Skinner made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Maddocks seconded the motion. Voting in favor of the motion were those members present who included Board Members Bates, Hill, Johnson, Lopez-Williams, Maddocks, Nichols, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

#### **Applications:**

Mr. Maddocks made a motion to **approve** the following applications that met certification requirements. Mr. Skinner seconded the motion. The motion carried unanimously.

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**CPA Certificates:**

<b>Name</b>	<b>Licensing Method</b>	<b>License No.</b>
Cass Eythan Alvarado	Examination	CPA026856
Nargiza Asanbaeva	Examination	CPA026857
Kara Louise Baker	Examination	CPA026858
Amy Quach Bargas	Examination	CPA026859
Nickeesha Simone Bates	Examination	CPA026860
William T. Bishop, Jr.	Examination	CPA026861
John Thomas Brumby, III	Examination	CPA026862
Andrew Lynn Brown	Examination	CPA026863
Ashley Rogers Couey	Examination	CPA026864
Matthew Thomas Crine	Examination	CPA026865
Paula Sue Crowe	Examination	CPA026866
Marie Florence LaJara De Los Reyes	Examination	CPA026867
Susan L. Dowdy	Examination	CPA026868
Angela Elizabeth Downey	Examination	CPA026869
Anton Hayward	Examination	CPA026870
Thomas Patrick Hill	Examination	CPA026871
Clayton Joseph Holland	Examination	CPA026872
Chadwick Michael Hope	Examination	CPA026873
Yibei Huang	Examination	CPA026874
Eric K. Jones	Examination	CPA026875
John Robert Jordan	Examination	CPA026876
Suzanne Nichole Ash Lentz	Examination	CPA026877
Kimberly McKay Martin	Examination	CPA026878
Michael Bradley McLamb	Examination	CPA026879
Cynthia Jeng Tien Peng	Examination	CPA026880
Wesley Robert Rager	Examination	CPA026881
Megan Elizabeth Rohas	Examination	CPA026882
Marc C. Rando	Examination	CPA026883
Merri Ellen Ryals	Examination	CPA026884
Gerald Thomas Schaefer	Examination	CPA026885
Null & Void	Examination	CPA026886
Sharon Beth Scrivner	Examination	CPA026887
Keyva Racquel Shorter	Examination	CPA026888
Xavier Anthony Shorter	Examination	CPA026889
Brian Scott Stephens	Examination	CPA026890
Sonia Dion Stewart	Examination	CPA026891
Bhavik J. Tailor	Examination	CPA026892
T. Denise Taylor	Examination	CPA026893
LaQuana Lynn Taylor	Examination	CPA026894
Viktor A. Vitebskiy	Examination	CPA026895
Robert Jeremy Wilson	Examination	CPA026896
Su Wommer	Examination	CPA026897

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Jeanne Rose Zawacki	Examination	CPA026898
Amira A. Zheteyeva	Examination	CPA026899
Paula C. Berry	Reciprocity	CPA026900
Kendra Leslie Brewer	Reciprocity	CPA026901
Aaron L. Brown	Reciprocity	CPA026902
Kimberly Ann Brown	Reciprocity	CPA026903
David Lamar Butler	Reciprocity	CPA026904
Kaya L. Carter	Reciprocity	CPA026905
Crystal Michelle Hyde Chapman	Reciprocity	CPA026906
Teresa Lynn Fitzgerald	Reciprocity	CPA026907
Michael Kenneth Hammond	Reciprocity	CPA026908
Wendy Lou Johnson	Reciprocity	CPA026909
John M. Hoffman	Reciprocity	CPA026910
Randall B. Johnston	Reciprocity	CPA026911
Elise Lippe Martin	Reciprocity	CPA026912
Elizabeth Terri McGuire	Reciprocity	CPA026913
John Lawrence McTiernan	Reciprocity	CPA026914
Rosario D. Mercedes	Reciprocity	CPA026915
Julian Randolph Mills, Jr.	Reciprocity	CPA026916
Aniska Raquel Moss	Reciprocity	CPA026917
Thomas Patrick O'Neill	Reciprocity	CPA026918
Jennifer Michelle Onesko	Reciprocity	CPA026919
Cynthia Marie Posta	Reciprocity	CPA026920
William Lang Pottle	Reciprocity	CPA026921
Jennifer H. Rupp	Reciprocity	CPA026922
Alexia L. Pozar	Reciprocity	CPA026923
John Robin Short	Reciprocity	CPA026924
Charles Christopher Smith	Reciprocity	CPA026925
Kevin Ray Smith	Reciprocity	CPA026926
Renee Antonette Marie Sterling	Reciprocity	CPA026927
Donald Paul Zimmerman	Reciprocity	CPA026928
Gert Schales	Examination	CPA026929

**The following applicant appeared before the Board and provided additional information regarding his application and to appeal the Board's disapproval of his application:**

**Applicant #1140252:** After considering additional information provided by the applicant, Mr. Skinner made a motion to refer to the Attorney General's office for a Private Consent Agreement for Licensure by Examination with stipulations. Mr. Maddocks seconded the motion. The motion carried unanimously.

**2007 Continuing Professional Education (CPE) Audit:**

The Board reviewed CPE audit information. Mr. Maddocks made a motion to **approve** the audits as reviewed and process the renewals. Mr. Hill seconded the motion. The motion carried unanimously.

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**Written Correspondence - Renewal:**

**Mark Wills:** After reviewing correspondence and submitted documentation for renewal of licensure, Mr. Skinner made a motion to **approve** the renewal. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Written Correspondence - Reinstatement:**

**Applicant #272188:** After reviewing correspondence and documentation for Reinstatement of licensure, Mr. Maddocks made a motion to **disapprove** the Reinstatement of licensure. Mr. Skinner seconded the motion. The motion carried unanimously.

**Henry K. Mitchell:** After reviewing correspondence and documentation for Reinstatement of licensure, Mr. Maddocks made a motion to **approve** the Reinstatement of licensure. Mr. Johnson seconded the motion. The motion carried unanimously.

**Applicant #263985:** After reviewing correspondence and documentation for Reinstatement of licensure, Mr. Maddocks made a motion to **approve** the Reinstatement of licensure upon receipt of CPE documentation for renewal year ending December 31, 2006. The hours completed in 2008 for renewal ending December 31, 2007, may not be carried over or reused for renewal year ending December 31, 2009. Mr. Johnson seconded the motion. The motion carried unanimously.

**Written Correspondence:**

**S. J.:** After reviewing correspondence requesting an extension of the AUD Section of the CPA Examination, Mr. Maddocks made a motion to **disapprove** the request for an extension. Mr. Skinner seconded the motion. The motion carried unanimously.

**E. R.:** After reviewing correspondence requesting an extension of the BEC Section of the CPA Examination due to active military duty, Mr. Maddocks made a motion to **approve** the request and granted an extension until March 31, 2009. Mr. Johnson seconded the motion. The motion carried unanimously.

**Firms:**

**Applicant #276609:** After reviewing an application for Reinstatement for firm licensure, Mr. Skinner made a motion to refer to Legal Services for a Private Consent Agreement for Reinstatement with stipulations. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Thomas R. Thompson/Darnell & Thompson, PC:** After reviewing correspondence requesting the lifting of Probation on his individual and firm licenses, Mr. Hill made a motion to **approve** the request for lifting of Probation from his licenses. Mr. Maddocks seconded the motion. The motion carried unanimously.

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The Board reviewed correspondence requesting extensions to complete peer review requirements for renewal of licensure. Mr. Maddocks made a motion to **approve** the requests for an extension and granted the extensions until September 30, 2008, to complete the renewal of licensure. Mr. Hill seconded the motion. The motion carried unanimously.

Applicant #275864  
Applicant #274653  
Applicant #276073  
Applicant #956605  
Applicant #994340  
Applicant #273805  
Applicant #275643

Mr. Maddocks made a motion to **approve** the request for an extension and granted the extension until September 30, 2008 to complete the renewal of licensure. Mr. Skinner seconded the motion. The motion carried unanimously.

Applicant #1007814

The Board reviewed correspondence and applications for renewal of firm licensure. Mr. Maddocks made a motion to **approve** the renewal of firm licensure. Mr. Hill seconded the motion. The motion carried unanimously.

PricewaterhouseCoopers LLP	ACF004087
Sterk & Associates CPAs LLC	ACF005346
Deloitte & Touche LLP	ACF002515
Deloitte & Touche LLP	ACF004196

**Applicant #1152551:** The Board reviewed an application and correspondence requesting a change of the firm's name. Mr. Maddocks made a motion to **disapprove** the request for a change of the firm's name and the application. Mr. Skinner seconded the motion. The motion carried unanimously.

Ms. Mays updated the Board on the number of firm renewals processed which was 1,464.

The Board reviewed other correspondence and information that did not require a vote or action.

**Investigative Unit:**

The Investigative Unit updated the Board on the following cases:

**ACCT060042/ACCT070026:** Mr. Skinner made a motion to refer the case to Legal Services for disciplinary action. Mr. Maddocks seconded the motion. The motion carried unanimously.

**ACCT080015:** Mr. Johnson made a motion to refer the case back to the Investigative Unit for additional information. Mr. Skinner seconded the motion. The motion carried unanimously.

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**Enforcement Committee:**

The Board heard a report and recommendations from the Enforcement Committee on the following cases:

**ACCT050054:** Mr. Skinner made a motion to refer the case to the Attorney General's office for Voluntary Surrender or Revocation of Licensure and to Investigative Unit for further investigation of the firm. Mr. Maddocks seconded the motion. The motion carried unanimously.

**ACCT050058:** Mr. Skinner made a motion to refer the case to the Attorney General's office for review and to the Investigative Unit for additional information. Mr. Johnson seconded the motion. The motion carried unanimously.

**ACCT060026:** Mr. Maddocks made a motion to close the case and flag the file for future Board review of any applications. Mr. Skinner seconded the motion. The motion carried unanimously.

**ACCT070012:** Mr. Maddocks made a motion to refer the case to the Investigative Unit for additional information. Mr. Hill seconded the motion. The motion carried unanimously.

**ACCT070077:** Mr. Skinner made a motion to refer the case to Attorney General's office for Voluntary Surrender or Revocation of Licensure. Mr. Maddocks seconded the motion. The motion carried unanimously.

**ACCT070080:** Mr. Skinner made a motion to refer the case to the Attorney General's office for Voluntary Surrender or Revocation of Licensure. Mr. Maddocks seconded the motion. The motion carried unanimously.

**ACCT070089:** Mr. Skinner made a motion to close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

**ACCT070105:** Mr. Maddocks made a motion to refer to Legal Services for a Private Consent Agreement for Reinstatement with stipulations. Mr. Hill seconded the motion. The motion carried unanimously.

**ACCT070111:** Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

**ACCT070113:** Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

**ACCT080046:** Mr. Maddocks made a motion to advise the North Carolina Board of Accountancy the case had been closed and the file flagged for future Board review of any applications. Mr. Skinner seconded the motion. The motion carried unanimously.

**ACCT080047:** Mr. Skinner made a motion to refer the case to Legal Services for a Private Consent Order. Mr. Maddocks seconded the motion. The motion carried unanimously.

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**ACCT080050:** Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

**ACCT080051:** Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

**ACCT080062:** Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

**ACCT080065:** Mr. Maddocks made a motion to close the case and refer to the appropriate state or federal agency. Mr. Hill seconded the motion. The motion carried unanimously.

**ACCT080070:** Mr. Johnson made a motion to forward case to the Attorney General's office for review of previous disciplinary action. Mr. Skinner seconded the motion. The motion carried unanimously.

**ACCT080097:** The Board tabled action on the case until further information is received.

**ACCT080098:** Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

**ACCT080099:** Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

**ACCT080100:** Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

**ACCT080101:** Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

**ACCT090001:** Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

**ACCT090006:** Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

**The Board heard from the following staff:**

The Board Attorney reported on several cases received from the Board.

The Executive Director updated the Board on the following topics:

- Policy regarding approval of applications to be drafted for Board review
- Voluntary Cease and Desist Hearings

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### Correspondence, Requests, Inquiries and Information Items:

**William C. Lankford, Jr.:** The Board reviewed correspondence regarding the Board's position on an out-of-state CPA residing in Georgia signing federal and state income tax returns on behalf of a firm where the firm makes known to the public that such employee is a CPA. The Board advised that in order for such CPA to sign, the employee would be required to hold a Georgia CPA license meeting the requirements in accordance with the Board's law and Rules. However, Board Law 43-3-36 states that the preparation of tax returns and related forms may be performed by an unlicensed individual. In this case, the out-of-state CPA would need to sign but not use the CPA designation or be held out by the firm to the public as being a CPA.

**Lisa Hearne:** The Board reviewed the North Carolina Accountancy Board newsletter requiring no action.

**Gary Lee:** After reviewing correspondence requesting clarification of registering a firm in Georgia to perform an audit, the Board advised the firm would have to be licensed in Georgia either by Reciprocity or through a Temporary Permit in order to perform an audit.

The Board reviewed other correspondence and information that did not require a vote or action.

### HB1055:

The Board discussed Rules revisions for HB1055 legislation that will be effective date of July 1, 2009. The Legislative Committee is to provide the first draft of proposed regulations at the next meeting.

### NASBA:

The Board reviewed and discussed the following correspondence:

- 08Q2 State Board Summary Report Final

The Board reviewed and approved NASBA's Code List of colleges and universities as meeting the accreditation requirements for taking the CPA Examination and for licensure with the addition of other acceptable colleges and universities approved by NASBA.

The Board reviewed correspondence and information that did not require a vote or action.

### AICPA:

The Board reviewed and discussed the following correspondence:

- Invitation to Comment Outcomes
- Exposure Draft

The Board reviewed correspondence and information that did not require a vote or action.



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**Committee/Subcommittee Reports:**

Mr. Nichols provided the Board members with copies of the formal proclamation of the 100<sup>th</sup> Anniversary of the Georgia Accountancy Law signed by Governor Sonny Perdue.

**Other Business:**

The Board discussed a question from Mr. Hill regarding a Business Law course being qualified as an accounting course. It was determined the course would be considered a business course and not an accounting course; however, the Board will review additional information at the next Board meeting.

There was no further business and the meeting was adjourned at 2:15 p.m.

Marie S. Urquhart  
Recorded by Board Secretary

Deborah Beard  
Reviewed by Executive Director

T. Farrell Nichols  
Chairman

These minutes were approved on August 27, 2008

These minutes were signed on August 27, 2008

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**Attachment**

STATE OF GEORGIA

COUNTY OF **BIBB**

**AFFIDAVIT SUPPORTING CLOSING  
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now **T. Farrell Nichols**, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the **GEORGIA STATE BOARD OF ACCOUNTANCY**.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On **July 30, 2008** this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

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4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

T. Farrell Nichols  
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 30th day of July, 2008

Marie S. Urquhart  
Notary Public